



**State of Louisiana**  
DIVISION OF ADMINISTRATION

**OFFICE OF STATE UNIFORM PAYROLL**

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November 22, 2000

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2001-23

TO: All UPS Agencies

FROM: Ronald S. Mitchell  
Director

SUBJECT: OSUP Preparation of IRS Forms 1099-MISC and 1099-INT

OSUP Memorandum #2000-49 dated February 10, 2000 addressed the issue of OSUP preparing Forms 1099-MISC and 1099-INT due to the consolidation to one employer identification number. In the past, agencies have been responsible for producing Forms 1099 for interest payments made to employees as a result of backpay under a statute and for payments to the estate of a deceased employee or to the spouse or child of a deceased employee. Again, OSUP is now responsible for preparing these forms using the new consolidated EIN number.

OSUP has been monitoring supplemental documents all year and reviewing those identified as payments for deceased employees and payments for backpay under a statute. Agencies having these types of payments have been contacted. There is, however, the possibility that interest payments have been made outside of UPS or made through UPS but not identified as such. This is also true for payments made on behalf of deceased employees.

**In order for OSUP to process 1099's, there are special processing requirements through UPS for these types of payments. It is critical that agencies review their records to identify any of these payments, and notify OSUP immediately if any of these payments have been made and these special processing requirements were not followed. Agencies must not issue payroll related 1099's using their accounting EIN (old payroll EIN). That EIN is to be used for 1099's for vendors paid through accounting (AFS). In addition, agencies must not issue any 1099's using OSUP's EIN. OSUP will issue all payroll related 1099's using this EIN.**

Refer to OSUP Memorandum #2000-49 for more information. Questions should be directed to Cindy McClure or Andrea Hubbard at (225) 342-8928.

RSM:APH\kmb